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STATUTORY INSTRUMENTS

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**2016 No. 1024**

The Insolvency (England and Wales) Rules 2016

PART 6

CREDITORS' VOLUNTARY WINDING UP

CHAPTER 4

The liquidator

**Liquidator's duties on vacating office**

**6.32.** A liquidator who ceases to be in office in consequence of removal, resignation or ceasing to be qualified as an insolvency practitioner in relation to the company, must as soon as reasonably practicable deliver to the succeeding liquidator—

- (a) the assets (after deduction of any expenses properly incurred, and distributions made, by the former liquidator);
- (b) the records of the winding up, including correspondence, proofs and other documents; and
- (c) the company's records.